



Internal Revenue Service

26 CFR Part 1

Income Taxes

CFR Correction

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.641-1.850), revised as of April 1, 2022, amend section 1.704-1T by adding paragraph (b) (2) (iv) (g), reserved paragraphs (b) (2) (iv) (h) through (s), paragraph (b) (3), reserved paragraphs (b) (4) through (6), paragraph (c), and reserved paragraphs (d) through (e), to read as follows:

§1.704-1T Partner's distributive share (temporary).

* * * * *

(g) For further guidance, see § 1.704-1(b) (2) (iv) (g) through (s).

(h) through (s) [Reserved]

(3) For further guidance, see § 1.704-1(b) (3) through (6).

(4) through (6) [Reserved]

(c) For further guidance, see § 1.704- 1(c) through (e).

(d) through (e) [Reserved]

* * * * *

Billing Code 0099-10-P]

[FR Doc. 2023-06296 Filed: 3/23/2023 8:45 am; Publication Date: 3/24/2023]